

--- “Series of 1865”- Manufactured Tobacco - 27 & 28 Vict. - Cap. III ---

--- “George Desbarats & Son”, Montreal - the design measures 95 x 95 mm ---

--- lithographed and typographed in BLACK ink in 1864-65 ---

--- with “License No. _____” on the 1st line - scanned at 65% scale ---

The catalogue lists these 1865 BOXES black stamps as follows:

- RM-3** - BOXES, square, black, *imperforate*, on *unwatermarked* wove cream paper,
the fourth line reads “**Description**”
- RM-7** - BOXES, square, black, *perforated 12½*, on diag. *wmkd* **EXCISE** only, on salmon/cream laid paper,
the fourth line reads “**Warehouse Entry No.**”
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- ★**RM-3** - BOXES, black, on *unwatermarked* thick wove, used at Montreal (Section 2) by Licensee No. 6, in November 1865, on 80 pounds of *Common Cut* tobacco, signed in black ink *Durnford Coll. I.R.*

Chris Ryan reports that *P. Durnford* was the Primary Collector at Montreal from January 1st 1869 until June 1st 1874, when he was replaced by *Dunbar Browne*. From the above dating, he must have been a Secondary Collector in 1865.

Chris Ryan, “Canadian Revenue Newsletter”, No. 39, May 2002

“As discussed previously, the budget resolutions put into effect on June 1st, 1864, required payment of the excise duty on tobacco products prior to their release for consumption from the custody of an excise officer. No provision was made for the bonded warehousing of dutiable goods on the premises of manufacturers. The *Public Accounts* for the fiscal half-year ending June 30th, 1864, shows that excise duty was collected on a very small amount of manufactured tobacco during the month of June 1864. The duty-paid, ‘consumption’ excise stamp affixed to these early stocks was very likely **RM-3**. This type of consumption stamp is known bearing a date of January 1865.”

“Evidence for the use of consumption stamps from the very start of the excise duty is the existence of a *customs* stamp (not illustrated here) that is dated 1864 and bears residual inscriptions of the *excise* stamp from which it was adapted. While the central inscription of this very early *customs* stamp is the same as the regular customs stamp, it also contains three inscription errors as follows: ‘**EXCISE**’ appears on the belt in place of ‘**CUSTOMS**’, ‘**Coll. I. R.**’ appears under the signature space in place of ‘**Coll. Cust.**’, and ‘**Cap. III**’ appears in place of ‘**Cap. II**’ on the belt. This error stamp was described in an 1885 issue of the *Toronto Philatelic Journal* and a heavily soiled example currently resides in the collection of Bill Walton.”

“The stamping of imported tobacco products was not required by the resolutions put into effect on June 1st, 1864. Stamping requirements were extended to this class of tobacco by the passage of the new Customs Act (27 & 28 Vict. Cap. II). This Act was given first reading on June 25th, passed by the Assembly on June 28th, and was given royal assent on June 30th, 1864. It can be inferred, from the errors noted above in the very early *customs* stamp that the master typeface for the *consumption* excise stamp was already in existence in June of 1864.”

Chris Ryan, “Canadian Revenue Newsletter”, No. 39, May 2002.

“Bonded excise warehousing on the premises of manufacturers was a new provision in the Excise Act of 1864 (27 & 28 Vict. Cap. III). Prior to this Act, liquor and beer subject to excise duties could be deposited in a manufacturer’s or Customs warehouse under government lock upon payment of five percent of the duty to which the goods were liable. The Inland Revenue Report for 1869/70 noted that bonded excise warehousing had been introduced to allow manufacturers to postpone payment of excise duty ‘*to a point as near as possible to the date at which the goods were taken for use by the actual consumers*’. The excise duty on warehoused goods was payable upon their removal for consumption within Canada”.

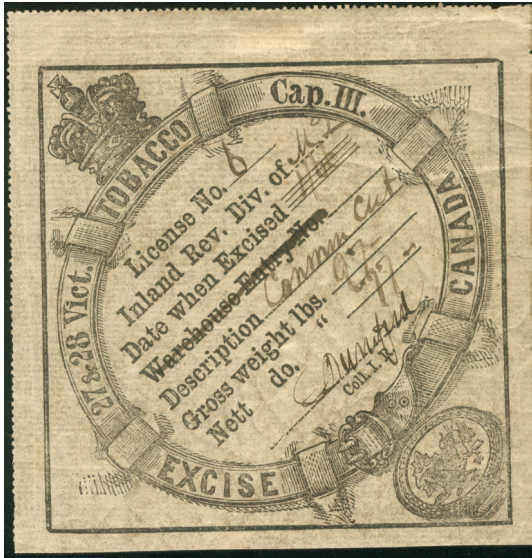
“Under the new Excise Act of June 1864 (passed on the 27th, assented on the 30th) packages of domestic manufactured tobacco placed in the bonded warehouse were to be affixed with **RM-6**. Use of this ‘warehouse’ stamp could not have begun until sometime after June of 1864, as it would have taken time for the manufacturers to prepare a suitable excise warehouse on their premises. It is possible that the warehousing of tobacco products did not start until August 1864, following the stamping of stocks on hand with the green ‘**M**’ and ‘**D**’ stamps as described earlier. Manufacturers soon exhibited a marked preference for warehousing over the immediate release of their product for consumption. The *Inland Revenue Report* for 1869 / 70 noted that ‘*six-sevenths*’ (approximately 86%) of all tobacco products were warehoused.”

“The 1864 Excise Act also introduced a new system for the payment of the excise duty on tobacco products released for consumption directly from the factories. In place of the immediate payment required since June 1st, the manufacturers were permitted to make semi-monthly payments (on the 6th and 21st) of the total duty accruing on goods released during the respective half-months (the 1st through 15th, and the 16th through the last day). All packages of manufactured tobacco released for consumption directly from the factory continued to be stamped with the black consumption excise stamp **RM-3**.”

Examination of these Desbarats stamps seems to indicate that the outer belt was done by *lithography*, while the inner data inscription lines (*heavily embossed* through the paper) were *typographed*. JBH

Note: The specification of *horizontally* laid lines, or *vertically* laid lines, forms an arbitrary designation depending upon the orientation of the crown on the stamp. The partial plate of twelve in the collection was printed with the Queen’s head in the *upper left* position (plate of fifteen - five stamps in three rows), and both the terminology and the illustrations used here (with the crown) are so determined. If the crown was positioned to the lower left the orientation of the laid lines would be reversed.

I have placed **RM-7** in both the **M_BOXES \ RED \ 1865** file and in the **M_BOXES \ BLACK \ 1865** file, because it is inscribed with “**Warehouse Entry No. _____**” (although printed in *black* ink). **RM-7** is simply the red **RM-6** printed in black ink. Was **RM-7** the initial printing?



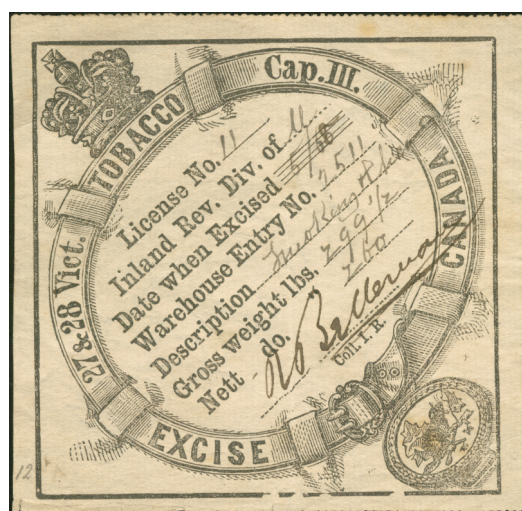
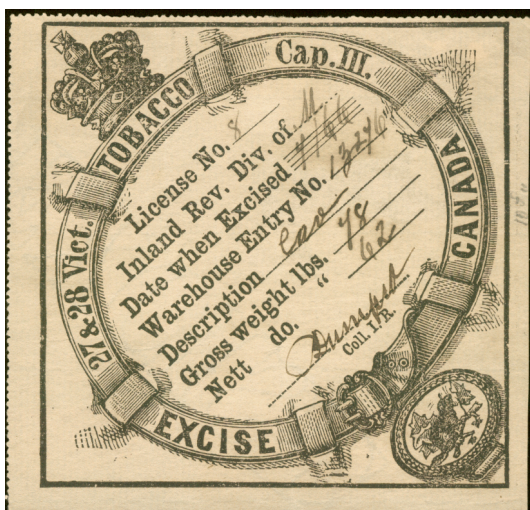
★**RM-7** - BOXES, black, on *vertically laid* paper, perforated 12½, used at Montreal by Licensee # 6, in July 1866, on 77 pounds of *Common Cut*, dated 1 / 66, signed *Durnford*, Coll. I.R. - used as a *consumption* stamp

★**RM-7** - BOXES, black, on *vertically laid* paper, perforated 12½, used at Montreal by Licensee # 2, in May 1865, on 205 pounds *Canada Twist*, dated 21 / 65, signed *R. Bellemare*, Coll. I.R. - used as a *consumption* stamp



★**RM-7** - BOXES, black, on *vertically laid* paper, perforated 12½, used at Montreal by Licensee # 1, dated 17 / 68 in March 1868, for 10 pounds of *Canada Twist*, signed *Durnford*, Coll. I.R. - used as a *consumption* stamp

There is something definitely wrong with the Lee Brandom "Series of 1867" dating for **RM-7** as is evidenced by the preceding copies. **RM-7** seems to belong in the same time frame as **RM-3** - the "Series of 1865". It seems that when the supply of the black **RM-3** was exhausted, a plate was printed on heavy wove *unwatermarked* paper in *red ink* as **RM-6** for warehousing use, and on diagonally **EXCISE** watermarked laid paper in *black ink* as **RM-7** for material released for consumption from the factory - to be so used by crossing-out the 4th line. Most of the **RM-7** are actually *consumption* stamps and have no data in the "*Warehouse Entry No.*" space, and exhibit a simple black pen-stroke at this position.



RM-7 - BOXES, black, on *vertically laid* paper, perforated 12½, used at Montreal by Licensee # 8, dated 7 / 66 in October 1866, for 62 pounds of *Cavendish*, W. H. Entry No. 13276, signed *Durnford*, Coll. I.R. - **used for warehousing - from the collection of Fritz Angst**

RM-7 - BOXES, black, on *vertically laid* paper, perforated 12½, used at Montreal by Licensee # 11, dated 5 / 68, in September 1868, for 260 pounds of *Smoking & Chewing* tobacco, Warehouse Entry No. 25119, signed *R. Bellemare*, Coll. I.R. - **used for warehousing - from the collection of Fritz Angst**
Chris Ryan reports that *R. Bellemare* was the Primary Collector at Division 1 in Montreal on February 1st 1866

03/65	RM-7★	BOXES, black, by Licensee # 1, at Montreal, dated 17 / 65, signed by <i>Durnford</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
05/65	RM-7★	BOXES, black, by Licensee # 2, at Montreal, dated 21 / 65, signed by <i>R. Bellemare</i> , for 205 pounds of <i>Canada Twist</i> tobacco - used for consumption
07/66	RM-7★	BOXES, black, by Licensee # 6, at Montreal, dated 1 / 66, signed by <i>Durnford</i> , for 77 pounds of <i>Common Cut</i> tobacco - used for consumption
10/66	RM-7	BOXES, black, by Licensee # 8, at Montreal, dated 7 / 66, signed by <i>Durnford</i> , for 62 pounds of <i>Cavendish</i> tobacco, with W. H. Entry 13276
10/67	RM-7	BOXES, black, by Licensee # 4, at Toronto, dated 9 / 67, signed by <i>Dickson</i>
03/68	RM-7★	BOXES, black, by Licensee # 1, at Montreal, dated 17 / 68, signed by <i>Durnford</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
03/68	RM-7★	BOXES, black, by Licensee # 1, at Montreal, dated 17 / 68, signed by <i>Durnford</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
03/68	RM-7	BOXES, black, by Licensee # 1, at Montreal, dated 17 / 68, signed by <i>R. Bellemare</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
05/68	RM-7	BOXES, black, by Licensee # 24, at Montreal, dated 21 / 68, signed by <i>R. Bellemare</i> , for 10 pounds of <i>Canada Twist</i> tobacco - used for consumption
09/68	RM-7	BOXES, black, by Licensee # 11, at Montreal, dated 5 / 68, signed by <i>R. Bellemare</i> , for 260 pounds of <i>Smoking and Chewing</i> tobacco, with W. H. Entry 25119
09/68	RM-7	BOXES, black, by Licensee # 11, at Montreal, dated 5 / 68, signed by <i>R. Bellemare</i> , for 260 pounds of <i>Smoking & Chewing</i> tobacco - both used for warehousing

File path is c:\CR - STAMPS \ RM_STAMPS \ BOXES \ Black \ 1865_SQUARE,
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
October 27th 2013, JBH